

**21ST JUDICIAL DISTRICT COURT CRIMINAL COURT FUND  
AMITE, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
As of and for the Year Ended December 31, 2013  
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# Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION  
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John N. Durnin, CPA  
Dennis E. James, CPA  
Lyle E. Lambert, CPA  
Paul M. Riggs, Jr., CPA

Jared R. Lauderdale, CPA

Members of  
American Institute of CPAs  
Society of Louisiana CPAs

June 12, 2014

## Independent Auditor's Report

Honorable Robert H. Morrison, III, Chief Judge and  
Honorable Scott M. Perrilloux, District Attorney  
21<sup>st</sup> Judicial District Court Criminal Court Fund  
Amite, Louisiana 70422

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the general fund of the 21<sup>st</sup> Judicial District Court Criminal Court Fund as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the 21<sup>st</sup> Judicial District Court Criminal Court Fund's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the 21<sup>st</sup> Judicial District Court Criminal Court Fund as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***


***Required Supplementary Information***

Management has omitted the budgetary comparison information and the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2014, on our consideration of the 21<sup>st</sup> Judicial District Court Criminal Court Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the 21<sup>st</sup> Judicial District Court Criminal Court Fund's internal control over financial reporting and compliance.

Respectfully submitted,

A handwritten signature in cursive script that reads "Durnin & James, CPAs".

Durnin & James, CPAs  
(A Professional Corporation)

## **Basic Financial Statements**

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
**Statement of Net Position**  
**December 31, 2013**

**Exhibit A**

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 14,092
Receivables, Net	57,107
Capital Assets, Net of Accumulated Depreciation (Note 5)	<u>116,721</u>
Total Assets	<u>\$ 187,920</u>
<b>Liabilities</b>	
Accounts Payable	<u>\$ 216,187</u>
Total Liabilities	<u>\$ 216,187</u>
<b>Net Position</b>	
Net Investment in Capital Assets	\$ 116,721
Unrestricted	<u>(144,988)</u>
Total Net Position	<u>\$ (28,267)</u>

The accompanying notes are an integral part of this statement.

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
**Statement of Activities**  
**For the Year Ended December 31, 2013**

**Exhibit B**

	<u>Governmental Activities</u>
<b>Expenses:</b>	
21st JDC District Attorney	\$ 479,539
21st Judicial District Court	179,171
General Court Expenditures	388,986
Depreciation	<u>87,175</u>
Total Expenses	1,134,871
 <b>Program Revenues:</b>	
Charges for Services	<u>987,672</u>
Total Program Revenues	<u>987,672</u>
 Net Program (Expense) / Revenue	<u>(147,199)</u>
 <b>General Revenues:</b>	
Other Revenues	<u>76,411</u>
Total General Revenues	<u>76,411</u>
 Change in Net Position	(70,788)
 Net Position - Beginning of the Year	<u>42,521</u>
Net Position - End of the Year	<u><u>\$ (28,267)</u></u>

The accompanying notes are an integral part of this statement.

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
Governmental Fund Balance Sheet  
December 31, 2013

Exhibit C

**Assets**

Cash and Cash Equivalents	\$ 14,092
Receivables, Net	<u>57,107</u>
Total Assets	<u>\$ 71,199</u>

**Liabilities and Fund Balance**

**Liabilities:**

Accounts Payable	\$ 216,187
Total Liabilities	<u>216,187</u>

**Fund Balance:**

Unassigned	<u>(144,988)</u>
Total Fund Balance	<u>(144,988)</u>
Total Liabilities and Fund Balance	<u>\$ 71,199</u>

The accompanying notes are an integral part of this statement.



**21<sup>st</sup> Judicial District Court Criminal Court Fund**

**Exhibit D**

**Amite, Louisiana**

**Reconciliation of the Governmental Fund Balance Sheet to the  
Government-Wide Statement of Net Position  
For the Year Ended December 31, 2013**

<b>Total Fund Balance, Governmental Fund (Exhibit C)</b>	<b>\$</b>	<b>(144,988)</b>
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Net Investment in Capital Assets	<u>116,721</u>
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<b>Net Position of Governmental Activities (Exhibit A)</b>	<b>\$</b>	<b><u>(28,267)</u></b>
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The accompanying notes are an integral part of this statement.

**21<sup>st</sup> Judicial District Court Criminal Court Fund****Exhibit E****Amite, Louisiana****Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended December 31, 2013****Revenues:**

Fines	\$	958,538
Forfeitures		26,534
AFF Reinstatement Fees		2,600
Other Revenues		<u>76,411</u>
Total Revenues		1,064,083

**Expenditures:**

21st JDC District Attorney		479,539
21st Judicial District Court		179,171
General Court Expenditures		388,986
Capital Outlay		<u>18,960</u>
Total Expenditures		<u>1,066,656</u>

Excess (Deficiency) of Revenues

Over Expenditures (2,573)

Fund Balance - Beginning of the Year (142,415)

Fund Balance - End of the Year \$ (144,988)

The accompanying notes are an integral part of this statement.

**21<sup>st</sup> Judicial District Court Criminal Court Fund**

**Exhibit F**

**Amite, Louisiana**

**Reconciliation of the Statement of Governmental Fund Revenues, Expenditures, and  
Changes in Fund Balance to the Government-Wide Statement of Activities  
For the Year Ended December 31, 2013**

<b>Net Change in Fund Balance, Governmental Fund (Exhibit E)</b>	<b>\$</b>	<b>(2,573)</b>
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. These differences consist of:

Capital Outlay	18,960
Depreciation Expense	<u>(87,175)</u>

<b>Change in Net Position of Governmental Activities (Exhibit B)</b>	<b>\$</b>	<b><u>(70,788)</u></b>
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The accompanying notes are an integral part of this statement.

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
Notes to Financial Statements  
December 31, 2013

**Narrative Profile**

The Twenty-First Judicial District Criminal Court Fund (hereinafter referred to as the “Criminal Court”), was established in compliance with Louisiana Revised Statute (RS) 15.571.11(C)(5) to consolidate the Criminal Court Funds previously under the jurisdiction of each of the three parishes in the Twenty-First Judicial District – Tangipahoa, Livingston, and St. Helena. The Criminal Court collects (76%) percent of the fines collected and bonds forfeited in the District. These funds are used to pay the general expenditures of the Judicial District Court system in addition to reimbursing the expenditures of the District Attorney and the Judicial Expense Fund. Accordingly, the Criminal Court is considered to be a jointly governed organization by the District Attorney and the Judicial Expense Fund.

The accompanying financial statements of the Criminal Court have been prepared in conformity with accounting principles generally accepted in the United State of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**1. Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

The Criminal Court is independent from the District Court System and the three parish governments in the Twenty-First Judicial District. Therefore, the Criminal Court reports as an independent financial reporting entity.

Based on the criteria established in GASB Statement No. 14, the Criminal Court has determined that it is a primary government. The Criminal Court has also determined that there are no component units that should be considered part of it for financial reporting purposes.

**B. Fund Accounting**

The Criminal Court uses fund accounting to maintain its financial records and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Criminal Court functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

*Governmental Funds*

Governmental funds account for all of the Criminal Court's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the Criminal Court. The following is the Criminal Court's governmental fund:

General Fund – established in compliance with RS 15.571.11(C)(5) to consolidate the Criminal Court Funds previously under the jurisdiction of each of the three parishes in the Twenty-

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
Notes to Financial Statements (Continued)  
December 31, 2013

First Judicial District. The fund collects (76%) percent of the fines collected and bonds forfeited to be used for the operation of the Twenty-First Judicial District Court system.

C. Measurement Focus / Basis of Accounting

*Basic Financial Statements – Government-Wide Financial Statements*

The statement of net position and the statement of activities display information about the Criminal Court as a whole. These statements include all the financial activities of the Criminal Court with most of the interfund activities removed. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, net gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Interest earnings and other revenues not properly included among program revenues are reported instead as general revenues. The Criminal Court does not allocate indirect expenses.

*Basic Financial Statements – Governmental Funds*

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Criminal Court's operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Criminal Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related liability is incurred. The governmental funds use the following practices in recording revenues and expenditures:

Revenues – Fines, forfeitures, and court cost fees are recorded in the year they are collected by their respective collecting entities. Substantially all other revenues are recorded when received.

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
Notes to Financial Statements (Continued)  
December 31, 2013

Expenditures – Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Reconciliation - Explanation of differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Exhibit D of the basic financial statements. Explanation of differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities is presented in Exhibit F of the basic financial statements.

**D. Cash, Cash Equivalents, and Investments**

The Criminal Court's cash and cash equivalents are considered to be cash on hand, demand deposits, interest bearing demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Under state law, the Criminal Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In addition, the Criminal Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments for the Criminal Court are reported at cost.

**E. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost (the extent to which capital asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Criminal Court maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method. Equipment and vehicles are depreciated over a useful life of five years and furniture and fixtures are depreciated over a useful life of seven years.

**F. Fund Balance**

GASB has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. Nonspendable fund balances are associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned).
2. Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
Notes to Financial Statements (Continued)  
December 31, 2013

3. Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of the District Attorney and Chief Judge (the Criminal Court's highest level of decision-making authority).
4. Assigned fund balances are intended to be used by the Criminal Court for specific purposes but do not meet the criteria to be classified as restricted or committed.
5. Unassigned fund balances are the residual classification for the Criminal Court's general fund and include all spendable amounts not contained in the other classifications.

The Criminal Court's policy is to apply expenditures against nonspendable, restricted, committed, assigned, and unassigned fund balances, in that order, at the end of the fiscal year by adjusting journal entries.

The calculation of fund balance amounts begins with the determination of nonspendable fund balances. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

As of December 31, 2013, the Criminal Court did not have any nonspendable, restricted, committed, or assigned fund balances.

**G. Restricted Net Position**

GASB has issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows or Resources, and Net Position*, which provides guidance for reporting deferred outflows or resources, deferred inflows or resources, and net position in a statement of financial position and related disclosures. For the government-wide statement of net position, equity is classified and displayed in three components:

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted – Consists of resources with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or by (b) laws through constitutional provisions or enabling legislation.
3. Unrestricted – All other resources that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Criminal Court's policy to use restricted resources first, then unrestricted resources as they are needed.

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
Notes to Financial Statements (Continued)  
December 31, 2013

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. Stewardship, Compliance, and Accountability**

A. Deposits and Investment Laws and Regulations

In accordance with state law, all uninsured deposits of funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. As reflected in Note 3 regarding cash and cash equivalents, the Criminal Court complied with the deposits and investments laws and regulations.

B. Deficit Fund Equity

As of December 31, 2013, the Criminal Court's General Fund had a deficit fund equity of \$144,988. Management will monitor this fund balance on an ongoing basis and will address the deficit in the near future.

**3. Cash and Cash Equivalents**

As reflected on Exhibit A, the Criminal Court has cash and cash equivalents totaling \$14,092 at December 31, 2013. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

The following is a summary of cash and cash equivalents (bank balances) at December 31, 2013, with the related federal deposit insurance and pledged securities:

Bank Balances:

Insured (FDIC Insurance)	\$ 94,126
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Collateralized:

Collateral held by the Criminal Court's agent in the Criminal Court's name	-
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Collateral held by pledging bank's trust department in the Criminal Court's name	-
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Collateral held by pledging bank's trust department not in the Criminal Court's name	-
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Uninsured and Uncollateralized	-
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Total Deposits	<u>\$ 94,126</u>
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Even though the pledged securities are not held in the entity's name, RS 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the Criminal Court that the fiscal agent has failed to pay deposited funds upon demand. Deposits



**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
Notes to Financial Statements (Continued)  
December 31, 2013

collateralized by pledged securities are considered to be exposed to credit risk (Category 3) under the provisions of GASB Statement 40. Custodial credit risk is the risk that in the event of a bank failure, the Criminal Court's deposits may not be returned to it. The Criminal Court does not have a deposit policy for custodial risk.

As of December 31, 2013, the Criminal Court was in compliance with state law which requires any uninsured cash balances with the fiscal agent bank to be adequately collateralized by a pledge of securities.

**4. Due From Other Governmental Units**

Due from other governments consists of revenues from other governments totaling \$57,107. The outstanding balances as of December 31, 2013 consist of the following:

Livingston Parish Sheriff	\$ 32,123
St. Helena Parish Sheriff	3,333
Tangipahoa Parish Sheriff	21,651
Other Receivables	<u>-</u>
Total Receivables	<u>\$ 57,107</u>

No allowance for uncollectible receivables is required at December 31, 2013.

**5. Capital Assets**

Capital asset activity for the year ended December 31, 2013 is as follows:

	Balance 12/31/12	Increases	Decreases	Balance 12/31/13
Equipment	\$ 632,043	\$ 18,960	\$ -	\$ 651,003
Less: Accumulated Depreciation	<u>(447,107)</u>	<u>(87,175)</u>	<u>-</u>	<u>(534,282)</u>
Totals	<u>\$ 184,936</u>	<u>\$ (68,215)</u>	<u>\$ -</u>	<u>\$ 116,721</u>

**6. Accounts Payable**

Accounts payable as of December 31, 2013 consists of the following:

21st Judicial District Court	\$ 143,647
21st JDC District Attorney	55,191
Other	<u>17,349</u>
Total Payables	<u>\$ 216,187</u>

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
Notes to Financial Statements (Continued)  
December 31, 2013

**7. Litigation and Claims**

There is no litigation pending against the Criminal Court at December 31, 2013.

**8. Related Party Transactions**

The Criminal Court is a jointly governed organization by the District Attorney and the Judicial Expense Fund of the Twenty-First Judicial District of Louisiana. Under State law, all cash disbursements of the Criminal Court must be authorized by a "Motion and Order" system. A motion drafted and signed by the District Attorney and an order signed by the Chief Judge are required before any disbursement can be made. Disbursements of the Criminal Court are made either to pay direct expenditures of the Criminal Court itself or to reimburse the District Attorney or the Judicial Expense Fund for expenditures they incur for the operation of the Criminal Court system.

**9. Subsequent Event**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 12, 2014, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**Other Independent Auditor's Reports and  
Findings and Recommendations**

# Durnin & James

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John N. Durnin, CPA  
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Jared R. Lauderdale, CPA

June 12, 2014

Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards*

Honorable Robert H. Morrison, III, Chief Judge and  
Honorable Scott M. Perrilloux, District Attorney  
21<sup>st</sup> Judicial District Court Criminal Court Fund  
Amite, Louisiana 70422

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of the 21<sup>st</sup> Judicial District Court Criminal Court Fund as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the 21<sup>st</sup> Judicial District Court Criminal Court Fund's basic financial statements, and have issued our report thereon dated June 12, 2014.

## **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 21<sup>st</sup> Judicial District Court Criminal Court Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 21<sup>st</sup> Judicial District Court Criminal Court Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the 21<sup>st</sup> Judicial District Court Criminal Court Fund's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 21<sup>st</sup> Judicial District Court Criminal Court Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in black ink that reads "Durnin & James, CPAs". The signature is written in a cursive, flowing style.

Durnin & James, CPAs  
(A Professional Corporation)

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
Schedule of Findings and Responses  
For the Year Ended December 31, 2013

**Internal Control over Financial Reporting**

None

**Compliance**

None

**21<sup>st</sup> Judicial District Court Criminal Court Fund**  
**Amite, Louisiana**  
Summary Schedule of Prior Findings  
For the Year Ended December 31, 2013

Fiscal Year Findings		Description of Findings	Corrective Action Taken		
Ref.#	Initially Occurred				
<u>Internal Control over Financial Reporting</u>					
None					
<u>Compliance and Other Matters</u>					
None					

***Note: This schedule has been prepared by the management of the 21<sup>st</sup> Judicial District Court Criminal Court Fund.***